

## REMARKS

Applicants claimed invention is directed to the preparation of alkyl esters of 4,4-difluoroacetoacetic acid of formula (I) and to the further use of such compounds for the preparation of difluoromethyl-substituted pyrazolylcarboxylic acids and thiazolylcarboxylic acids.

### Restriction Requirement under 35 U.S.C. 121

The Office Action requires restriction to one of the following groups:

Group I: Claims 11-17, 20, and 21, drawn to a method of preparing compounds of formula (I) and the compounds of formulas (IV) and (VI)

Group II: Claim 18, drawn to a method of preparing a difluoromethyl-substituted pyrazolylcarboxylic acid

Group III: Claim 19, drawn to a method of preparing a difluoromethyl-substituted thiazolylcarboxylic acid

Applicants elect Group I (i.e., Claims 11-17, 20, and 21) with traverse.

Applicants' traversal is based on the relationship between the method of preparing alkyl esters of 4,4-difluoroacetoacetic acid of formula (I) and the use of such alkyl esters. If rejoinder is not granted, Applicants reserve the right to file one or more divisional applications directed to the subject matter of Groups II and III.

In view of the preceding amendments and remarks, allowance of the claims is respectfully requested.

Respectfully submitted,

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